

**AMENDMENTS TO THE CLAIMS**

The following listing of claims replaces all prior versions of claims in the application.

1. (Currently amended): An elliptically polarizing plate, comprising:  
a complex type scattering-dichroic absorbing polarizer including a monolayer film that has a structure having a minute domain dispersed in a matrix formed of an optically-transparent water-soluble resin including an iodine based light absorbing material;  
a transparent support; and  
an optically anisotropic layer comprising a discotic or nematic liquid crystal, wherein the molecule of the liquid crystal has an optical axis tilted with respect to a surface of the transparent support.
2. (Original): The elliptically polarizing plate according to Claim 1, wherein the minute domain of the complex type absorbing polarizer is formed of an oriented birefringent material.
3. (Original): The elliptically polarizing plate according to Claim 2, wherein the birefringent material shows liquid crystalline at least in orientation processing step.
4. (Original): The elliptically polarizing plate according to Claim 2, wherein the minute domain of the complex type absorbing polarizer has 0.02 or more of birefringence.
5. (Original): The elliptically polarizing plate according to Claim 2, wherein in a refractive index difference between the birefringent material forming the minute domain and the optically-transparent water-soluble resin of the complex type absorbing polarizer in each optical axis direction,  
a refractive index difference ( $\Delta n^1$ ) in direction of axis showing a maximum is 0.03 or more, and

a refractive index difference ( $\Delta n^2$ ) between the  $\Delta n^1$  direction and a direction of axes of two directions perpendicular to the  $\Delta n^1$  direction is 50% or less of the  $\Delta n^1$ .

6. (Original): The elliptically polarizing plate according to Claim 5, wherein an absorption axis of the iodine based light absorbing material of the complex type absorbing polarizer is oriented in the  $\Delta n^1$  direction.

7. (Original): The elliptically polarizing plate according to Claim 1, wherein the film used as the complex type absorbing polarizer is manufactured by stretching.

8. (Original): The elliptically polarizing plate according to Claim 5, wherein the minute domain of the complex type absorbing polarizer has a length of 0.05 to 500  $\mu\text{m}$  in the  $\Delta n^2$  direction.

9. (Original): The elliptically polarizing plate according to Claim 1, wherein the complex type absorbing polarizer, the transparent support and the optically anisotropic layer comprising a discotic or nematic liquid crystal, wherein the molecule of the liquid crystal has an optical axis tilted with respect to a surface of the transparent support are laminated in this order.

10. (Original): The elliptically polarizing plate according to Claim 1, wherein the complex type absorbing polarizer, the transparent support and the optically anisotropic layer comprising a discotic or nematic liquid crystal, wherein the molecule of the liquid crystal has an optical axis tilted with respect to a surface of the transparent support are laminated and fixed with a transparent acrylic pressure-sensitive adhesive.

11. (Original): The elliptically polarizing plate according to Claim 1, wherein a transmittance to a linearly polarized light in a transmission direction is 80% or more,

a haze value is 5% or less, and

a haze value to a linearly polarized light in an absorption direction is 30% or more, with regard to the complex type absorbing polarizer.

12. (Original): An optical film comprising at least one of the elliptically polarizing plate according to Claim 1.

13. (Currently amended): An image display comprising the elliptically polarizing plate according to Claim 1 ~~or the optical film according to Claim 12.~~

14. (New): An image display comprising the optical film according to Claim 12.